

Author: Klehs Analyst: Rachel Coco Bill Number: AB 1631  
 Related Bills: None Telephone: 845-4328 Amended Date: August 15, 2005  
 Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Sales and Use Taxes/Exemptions

- \_\_\_\_\_ ANALYSIS NOT REQUIRED of this bill – Not within scope of responsibility of this department.  
 \_\_\_\_\_ TECHNICAL BILL – No program or fiscal changes to existing program.  
☒ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or programs of the department.  
 \_\_\_\_\_ TECHNICAL AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.  
 \_\_\_\_\_ MINOR AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.  
 \_\_\_\_\_ MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
 \_\_\_\_\_ See Comments below  
☒ OTHER – See comments below.

**COMMENTS:**

As introduced, this bill would have provided an exception to the estimated tax underpayment penalty.

The August 15, 2005, amendments removed that provision and replaced it with provisions related to sales and use tax.

This bill as amended no longer impacts the department's programs or operations or state income tax revenue.

Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	<input checked="" type="checkbox"/> NAR
_____ N	_____ OUA	_____ PENDING

Franchise Tax Board Staff

Date

Rachel Coco

08/29/05